

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ORLYN JOYNER and
JOYNER'S DIE CASTING &
PLATING, INC.,

Defendants.

Civil Case No. 3:05CV257-M-A

CONSENT DECREE

I. BACKGROUND

A. The United States of America ("United States"), on behalf of the Administrator of the United States Environmental Protection Agency ("EPA"), filed a complaint in this matter pursuant to Section 107 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, 42 U.S.C. § 9607, as amended ("CERCLA"), seeking reimbursement of response costs incurred or to be incurred for response actions taken or to be taken at or in connection with the release or threatened release of hazardous substances at the Allied Electroplating Superfund Site in Eupora, Webster County, Mississippi ("the Site"). The response actions for which EPA is seeking reimbursement in this civil action have been completed, and the Site is currently listed as No Further Response Action Planned on EPA's CERCLA Superfund Information Systems database.

B. The defendants that have entered into this Consent Decree, Orlyn Joyner and Joyner's Die Casting & Plating, Inc. (collectively referred to as "Settling Defendants"), do not

admit any liability to Plaintiff arising out of the transactions or occurrences alleged in the complaint.

C. The United States has reviewed the Financial Information submitted by Settling Defendants to determine whether Settling Defendants are financially able to pay response costs incurred and to be incurred at the Site. Based upon this Financial Information, the United States has determined that Settling Defendants are able to pay the amounts specified in Section VI, but do not have the ability to pay additional amounts to reimburse EPA for response costs incurred at the Site.

D. The United States and Settling Defendants agree, and this Court by entering this Consent Decree finds, that this Consent Decree has been negotiated by the Parties in good faith, that settlement of this matter will avoid prolonged and complicated litigation between the Parties, and that this Consent Decree is fair, reasonable, and in the public interest.

THEREFORE, with the consent of the Parties to this Decree, it is ORDERED, ADJUDGED, AND DECREED:

II. JURISDICTION

1. This Court has jurisdiction over the subject matter of this action pursuant to 28 U.S.C. §§ 1331 and 1345 and 42 U.S.C. §§ 9607 and 9613(b) and also has personal jurisdiction over Settling Defendants. Settling Defendants consent to and shall not challenge entry of this Consent Decree or this Court's jurisdiction to enter and enforce this Consent Decree.

III. PARTIES BOUND

2. This Consent Decree is binding upon the United States and upon Settling Defendants and their heirs, successors and assigns. Any change in ownership or corporate or other legal status, including, but not limited to, any transfer of assets or real or personal property, shall in no way alter the status or responsibilities of Settling Defendants under this Consent Decree.

IV. DEFINITIONS

3. Unless otherwise expressly provided herein, terms used in this Consent Decree which are defined in CERCLA or in regulations promulgated under CERCLA shall have the meaning assigned to them in CERCLA or in such regulations. Whenever terms listed below are used in this Consent Decree or in any appendix attached hereto, the following definitions shall apply:

- a. "CERCLA" shall mean the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, 42 U.S.C. § 9601, *et seq.*
- b. "Consent Decree" shall mean this Consent Decree and all appendices attached hereto. In the event of conflict between this Consent Decree and any appendix, this Consent Decree shall control.
- c. "Day" shall mean a calendar day. In computing any period of time under this Consent Decree, where the last day would fall on a Saturday, Sunday, or federal holiday, the period shall run until the close of business of the next working day.
- d. "DOJ" shall mean the United States Department of Justice and any successor departments, agencies or instrumentalities of the United States.
- e. "EPA" shall mean the United States Environmental Protection Agency and any successor departments, agencies or instrumentalities of the United States.
- f. "EPA Hazardous Substance Superfund" shall mean the Hazardous Substance Superfund established by the Internal Revenue Code, 26 U.S.C. § 9507.
- g. "Financial Information" shall mean those financial documents identified in Appendix B.
- h. "Insurance Information" shall mean all documentation submitted to the United States to date containing information on any insurance policies under which any of the Settling Defendants was an insured.

i. "Interest" shall mean interest at the rate specified for interest on investments of the EPA Hazardous Substance Superfund established by 26 U.S.C. § 9507, compounded annually on October 1 of each year, in accordance with 42 U.S.C. § 9607(a). The applicable rate of interest shall be the rate in effect at the time the interest accrues. The rate of interest is subject to change on October 1 of each year.

j. "Paragraph" shall mean a portion of this Consent Decree identified by an Arabic numeral or an upper or lower case letter.

k. "Parties" shall mean the United States and the Settling Defendants.

l. "Plaintiff" shall mean the United States.

m. "Section" shall mean a portion of this Consent Decree identified by a Roman numeral.

n. "Settling Defendants" shall mean Defendants Joyner's Die Casting & Plating, Inc., including its officers, and Orlyn Joyner.

o. "Site" shall mean the Allied Electroplating Superfund site, encompassing approximately 5.5 acres, located at 85 Industrial Park Road, in Eupora, Webster County, Mississippi. The Site is generally shown on the map and the aerial photograph included in Appendix A, and has been identified as "Site" on each such exhibit. The Site is bordered to the east by residential property; to the west by wetlands; and to the south by a soybean farm.

p. "United States" shall mean the United States of America, including its departments, agencies and instrumentalities.

V. STATEMENT OF PURPOSE

4. By entering into this Consent Decree, the mutual objective of the Parties is for Settling Defendants to make a cash payment to address their liability for the Site as provided in the Covenant Not to Sue by Plaintiff in Section VIII, and subject to the Reservations of Rights by United States in Section IX.

VI. PAYMENT OF RESPONSE COSTS

5. Defendant Joyner's Die Casting & Plating, Inc. shall pay to the EPA Hazardous Substance Superfund the principal sum of **\$350,000**, plus an additional sum for Interest as explained below. Payment shall be made in four installments. Each installment, except for the first, on which no interest shall be due, shall include the principal amount due plus an additional sum for accrued Interest on the declining principal balance calculated from the date of the lodging of this Consent Decree. The first payment of **\$75,000** shall be due within 30 days of entry of this Consent Decree. The second payment of **\$75,000** shall be due on January 15, 2008. The third payment of **\$100,000** shall be due on January 15, 2009. The fourth and final payment of **\$100,000** shall be due on January 15, 2010. Defendant Joyner's Die Casting & Plating may accelerate these payments, and Interest due on the accelerated payments shall be reduced accordingly.

6. Payments shall be made by FedWire Electronic Funds Transfer ("EFT") to the U.S. Department of Justice account in accordance with current EFT procedures, referencing USAO File Number 2006Z00156\001, the EPA Region and Site Spill ID Number A43W, and DOJ Case Number 90-11-3-08713. Payments shall be made in accordance with instructions provided to Defendant Joyner's Die Casting & Plating, Inc. by the Financial Litigation Unit of the U.S. Attorney's Office in the Northern District of Mississippi following lodging of the Consent Decree. Any payment received by the Department of Justice after 4:00 p.m. Eastern Time shall be credited on the next business day.

7. At the time of each payment, Defendant Joyner's Die Casting & Plating, Inc. shall send notice that payment has been made to EPA and DOJ in accordance with Section XIV (Notices and Submissions).

8. The total amount of each payment to be paid pursuant to Paragraph 5 shall be deposited in the Allied Electroplating Superfund Site Special Account within the EPA Hazardous

Substance Superfund to be retained and used to conduct or finance response actions at or in connection with the Site, or to be transferred by EPA to the EPA Hazardous Substance Superfund.

VII. FAILURE TO COMPLY WITH CONSENT DECREE

9. Interest on Late Payments. If Defendant Joyner's Die Casting & Plating, Inc. fails to make any payment under Paragraph 5 by the required due date, all remaining installment payments and all accrued Interest shall become due immediately upon such failure. Interest shall continue to accrue on any unpaid amounts until the total amount due has been received.

10. Stipulated Penalty.

a. If any amounts due under Paragraph 5 are not paid by the required date, Defendant Joyner's Die Casting & Plating, Inc. shall be in violation of this Consent Decree and shall pay, as a stipulated penalty, in addition to the Interest required by Paragraph 9, **\$500 per day** that such payment is late.

b. Stipulated penalties are due and payable within 30 days of the date of the demand for payment of the penalties by EPA. All payments to EPA under this Paragraph shall be identified as "stipulated penalties" and shall be made by certified or cashier's check made payable to "EPA Hazardous Substance Superfund." The check, or a letter accompanying the check, shall reference the name and address of the party making payment, the Site name, the EPA Region and Site Spill ID Number A43W and DOJ Case Number 90-11-3-08713, and shall be sent to:

EPA Superfund Lockbox
United States Environmental Protection Agency
Superfund Accounting
Attn: Collection Officer -- Superfund
P.O. Box 100142

c. At the time of each payment, Defendant Joyner's Die Casting & Plating, Inc. shall send notice that payment has been made to EPA and DOJ in accordance with Section XIV (Notices and Submissions).

d. Penalties shall accrue as provided in this Paragraph regardless of whether EPA has notified Defendant Joyner's Die Casting & Plating, Inc. of the violation or made a demand for payment, but need only be paid upon demand. All penalties shall begin to accrue on the day after payment is due and shall continue to accrue through the date of payment. Nothing herein shall prevent the simultaneous accrual of separate penalties for separate violations of this Consent Decree.

11. If the United States prevails in an action to enforce this Consent Decree, Settling Defendants shall reimburse the United States for all costs of such action, including but not limited to costs of attorney time.

12. Payments made under this Section shall be in addition to any other remedies or sanctions available to Plaintiff by virtue of Settling Defendants' failure to comply with the requirements of this Consent Decree.

13. Notwithstanding any other provision of this Section, the United States may, in its unreviewable discretion, waive payment of any portion of the stipulated penalties that have accrued pursuant to this Consent Decree. Payment of stipulated penalties shall not excuse Defendant Joyner's Die Casting & Plating, Inc. from payment as required by Section VI or excuse Settling Defendants from performance of any other requirements of this Consent Decree.

VIII. COVENANT NOT TO SUE BY PLAINTIFF

14. Except as specifically provided in Section IX (Reservation of Rights by United States), the United States covenants not to sue or to take administrative action against Settling Defendants pursuant to Sections 106 and 107(a) of CERCLA, 42 U.S.C. §§ 9606 and 9607(a), with regard to the Site. With respect to present and future liability, this covenant shall take effect upon receipt by EPA of the first payment required by Section VI, Paragraph 5 (Reimbursement of Response Costs). This covenant not to sue is conditioned upon the satisfactory performance by Settling Defendants of its obligations under this Consent Decree, including but not limited to,

payment by Defendant Joyner's Die Casting & Plating, Inc. of all amounts due under Section VI (Payment of Response Costs), and any amount due under Section VII (Failure to Comply with Consent Decree). This covenant not to sue is also conditioned upon the veracity and completeness of the Financial Information and the Insurance Information provided to EPA by Settling Defendants. If the Financial Information or the Insurance Information is subsequently determined by the Court to be, in any material respect, false or inaccurate, Defendant Joyner's Die Casting & Plating, Inc. shall forfeit all payments made pursuant to this Consent Decree, and this covenant not to sue and the contribution protection in Paragraph 21 shall be null and void. Such forfeiture shall not constitute liquidated damages and shall not in any way foreclose the United States' right to pursue any other causes of action arising from Settling Defendants' materially false or inaccurate information. Any payments forfeited shall count toward reimbursement of EPA's response costs. This covenant not to sue extends only to Settling Defendants and does not extend to any other person.

IX. RESERVATION OF RIGHTS BY UNITED STATES

15. The United States reserves, and this Consent Decree is without prejudice to, all rights against Settling Defendant with respect to all matters not expressly included within the Covenant Not to Sue by United States in Paragraph 14. Notwithstanding any other provision of this Consent Decree, the United States reserves all rights against Settling Defendants with respect to:

- a. liability for failure of Settling Defendants to meet a requirement of this Consent Decree;
- b. criminal liability;
- c. liability for damages for injury to, destruction of, or loss of natural resources, and for the costs of any natural resource damage assessments;

d. liability, based upon Settling Defendants' ownership or operation of the Site, or upon Settling Defendants' transportation, treatment, storage, or disposal, or the arrangement for the transportation, treatment, storage, or disposal, of a hazardous substance or a solid waste at or in connection with the Site, after signature of this Consent Decree by Settling Defendants; and

e. liability arising from the past, present, or future disposal, release or threat of release of a hazardous substance, pollutant, or contaminant outside of the Site.

16. Notwithstanding any other provision of this Consent Decree, EPA reserves, and this Consent Decree is without prejudice to, the right to reinstitute or reopen this action, or to commence a new action seeking relief other than as provided in this Consent Decree, if the Financial Information or Insurance Information provided by Settling Defendants, or the certification made by Settling Defendant in Paragraph 26, is, in any material respect, false or inaccurate.

X. COVENANT NOT TO SUE BY SETTLING DEFENDANT

17. Settling Defendants covenant not to sue and agree not to assert any claims or causes of action against the United States or its contractors or employees, with respect to the Site or this Consent Decree, including but not limited to:

a. any direct or indirect claim for reimbursement from the Hazardous Substance Superfund based on Sections 106(b)(2), 107, 111, 112, or 113 of CERCLA, 42 U.S.C. §§ 9606(b)(2), 9607, 9611, 9612, or 9613, or any other provision of law;

b. any claim arising out of response actions at or in connection with the Site, including any claim under the United States Constitution, the Mississippi Constitution, the Tucker Act, 28 U.S.C. § 1491, the Equal Access to Justice Act, 28 U.S.C. § 2412, as amended, or at common law; or

c. any claim against the United States pursuant to Sections 107 and 113 of CERCLA, 42 U.S.C. §§ 9607 and 9613, relating to the Site.

Except as provided in Paragraph 19 (Waiver of Claims) and Paragraph 23 (Waiver of Claim-Splitting Defenses), these covenants not to sue shall not apply in the event the United States brings a cause of action or issues an order pursuant to the reservations set forth in Paragraph 15(c) - (e), but only to the extent that Settling Defendants' claims arise from the same response action or response costs that the United States is seeking pursuant to the applicable reservation.

18. Nothing in this Consent Decree shall be deemed to constitute approval or preauthorization of a claim within the meaning of Section 111 of CERCLA, 42 U.S.C. § 9611, or 40 C.F.R. 300.700(d).

19. Settling Defendants agree not to assert any CERCLA claims or causes of action that it may have for all matters relating to the Site, including for contribution, against any other person.

XI. EFFECT OF SETTLEMENT/CONTRIBUTION PROTECTION

20. Except as provided in Paragraph 19, nothing in this Consent Decree shall be construed to create any rights in, or grant any cause of action to, any person not a Party to this Consent Decree. The preceding sentence shall not be construed to waive or nullify any rights that any person not a signatory to this Decree may have under applicable law. Except as provided in Paragraph 19, the Parties expressly reserve any and all rights (including, but not limited to, any right to contribution), defenses, claims, demands, and causes of action which they may have with respect to any matter, transaction, or occurrence relating in any way to the Site against any person not a Party hereto.

21. The Parties agree, and by entering this Consent Decree this Court finds, that Settling Defendants are entitled, as of the date of entry of this Consent Decree, to protection from

contribution actions or claims as provided by Section 113(f)(2) of CERCLA, 42 U.S.C. § 9613(f)(2), for "matters addressed" in this Consent Decree. The "matters addressed" in this Consent Decree are all response actions taken or to be taken and all response costs incurred or to be incurred, at or in connection with the Site, by the United States or any other person. The "matters addressed" in this Consent Decree do not include those response costs or response actions as to which the United States has reserved its rights under this Consent Decree (except for claims for failure to comply with this Decree), in the event that the United States asserts rights against Settling Defendants coming within the scope of such reservations.

22. Settling Defendants agree that, with respect to any suit or claim for contribution brought by it for matters related to this Consent Decree, it will notify EPA and DOJ in writing no later than 60 days prior to the initiation of such suit or claim. Settling Defendants also agree that, with respect to any suit or claim for contribution brought against it for matters related to this Consent Decree, it will notify EPA and DOJ in writing within 10 days of service of the complaint or claim upon it. In addition, Settling Defendants shall notify EPA and DOJ within 10 days of service or receipt of any Motion for Summary Judgment, and within 10 days of receipt of any order from a court setting a case for trial, for matters related to this Consent Decree.

23. In any subsequent administrative or judicial proceeding initiated by the United States for injunctive relief, recovery of response costs, or other relief relating to the Site, Settling Defendants shall not assert, and may not maintain, any defense or claim based upon the principles of waiver, *res judicata*, collateral estoppel, issue preclusion, claim-splitting, or other defenses based upon any contention that the claims raised by the United States in the subsequent proceeding were or should have been brought in the instant case; provided, however, that nothing in this Paragraph affects the enforceability of the Covenant Not to Sue by Plaintiff set forth in Section VIII.

XII. RETENTION OF RECORDS

24. Until 10 years after the entry of this Consent Decree, Settling Defendants shall preserve and retain all records now in their possession or control, or which come into their possession or control, that relate in any manner to response actions taken at the Site or the liability of any person under CERCLA with respect to the Site, regardless of any corporate retention policy to the contrary. At Settling Defendants' option, Settling Defendants may deliver such records to EPA prior to expiration of the 10-year period, subject to the terms and conditions of Paragraph 25.

25. After the conclusion of the document retention period in the preceding paragraph, Settling Defendants shall notify EPA and DOJ at least 90 days prior to the destruction of any such records, and, upon request by EPA or DOJ, Settling Defendants shall deliver any such records to EPA. Settling Defendants may assert that certain records are privileged under the attorney-client privilege or any other privilege recognized by federal law. If Settling Defendants assert such a privilege, they shall provide Plaintiff with the following: (1) the title of the record; (2) the date of the record; (3) the name and title of the author of the record; (4) the name and title of each addressee and recipient; (5) a description of the subject of the record; and (6) the privilege asserted. However, no records created or generated pursuant to the requirements of this or any other settlement with the United States shall be withheld on the grounds that they are privileged.

XIII. CERTIFICATIONS

26. Settling Defendants hereby certify that, to the best of their knowledge and belief, after thorough inquiry, they have:

a. not altered, mutilated, discarded, destroyed or otherwise disposed of any records, reports, or other information relating to its potential liability regarding the Site since notification of potential liability by the United States or the State or the filing of suit against it regarding the Site, and that they have fully complied with any and all EPA requests for information regarding the Site and Settling Defendants' financial circumstances pursuant to

Sections 104(e) and 122(e) of CERCLA, 42 U.S.C. §§ 9604(e) and 9622(e), and Section 3007 of RCRA, 42 U.S.C. § 6927;

b. submitted to EPA Financial Information that fairly, accurately, and materially sets forth their financial circumstances, and that those circumstances have not materially changed between the time the Financial Information was submitted to EPA and the time Settling Defendants execute this Consent Decree;

c. fully disclosed the existence of any insurance policies that may cover claims relating to cleanup of the Site, and submitted all available Insurance Information, including all available policies and other information relative to insurance coverage of claims relating to cleanup of the Site;

d. made a reasonable inquiry and determined that they have no insurance that is likely to provide coverage for the response costs at issue in this civil action; and

e. not received any insurance proceeds relative to the Site, nor do any of the Settling Defendants anticipate submitting any insurance claims or recovering any insurance proceeds in the future relative to claims of environmental liability at the Site.

XIV. NOTICES AND SUBMISSIONS

27. Whenever, under the terms of this Consent Decree, notice is required to be given or a document is required to be sent by one party to another, it shall be directed to the individuals at the addresses specified below, unless those individuals or their successors give notice of a change to the other Parties in writing. Written notice as specified herein shall constitute complete satisfaction of any written notice requirement of the Consent Decree with respect to the United States, EPA, DOJ, and Settling Defendants, respectively.

As to the United States:

As to DOJ:

Chief, Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice (DJ # 90-11-3-08713)
P.O. Box 7611
Washington, D.C. 20044-7611

As to EPA:

Lucia C. Méndez
Associate Regional Counsel
Environmental Accountability Division
U.S. Environmental Protection Agency, Region 4
61 Forsythe Street, SW
Atlanta, GA 30303-8960

As to Settling Defendants:

Mr. Orlyn D. Joyner
208 Lowell Road
Champlin, MN 55316
Telephone: (763) 427-5515

Dwight P. Joyner, Vice President
Joyner's Die Casting & Plating, Inc.
7801 Xylon Avenue North
Telephone: (763) 425-2104

Michale R. Drysdale, Esq.
Dorsey & Whitney LLP
50 South Sixth Street, Suite 1500
Minneapolis, MN 55402-1498
Telephone: (612) 340-8800
Drysdale.Michael@dorsey.com

XV. RETENTION OF JURISDICTION

28. This Court shall retain jurisdiction over this matter for the purpose of interpreting and enforcing the terms of this Consent Decree.

XVI. INTEGRATION/APPENDICES

29. This Consent Decree and its appendices constitute the final, complete and exclusive Consent Decree and understanding between the Parties with respect to the settlement embodied in this Consent Decree. The Parties acknowledge that there are no representations, agreements or understandings relating to the settlement other than those expressly contained in this Consent Decree. The following appendices are attached to and incorporated into this Consent Decree:

"Appendix A" contains two maps and an aerial photograph of the Site;

"Appendix B" is a list of the financial documents submitted to EPA by Settling Defendant.

XVII. LODGING AND OPPORTUNITY FOR PUBLIC COMMENT

30. This Consent Decree shall be lodged with the Court for a period of not less than 30 days for public notice and comment. The United States reserves the right to withdraw or withhold its consent if the comments regarding the Consent Decree disclose facts or considerations which indicate that this Consent Decree is inappropriate, improper, or inadequate. Settling Defendants consent to the entry of this Consent Decree without further notice.

31. If for any reason this Court should decline to approve this Consent Decree in the form presented, this Consent Decree is voidable at the sole discretion of any party and the terms of the Consent Decree may not be used as evidence in any litigation between the Parties.

XVIII. SIGNATORIES/SERVICE

32. Each undersigned representative of Settling Defendants to this Consent Decree and the Chief/Deputy Chief, Environmental Enforcement Section of the United States Department of Justice certifies that he or she is authorized to enter into the terms and conditions of this Consent Decree and to execute and bind legally such Party to this document.

33. Settling Defendants hereby agree not to oppose entry of this Consent Decree by this Court or to challenge any provision of this Consent Decree, unless the United States has notified Settling Defendants in writing that it no longer supports entry of the Consent Decree.

XIX. FINAL JUDGMENT

34. Upon approval and entry of this Consent Decree by the Court, this Consent Decree shall constitute the final judgment between the United States and Settling Defendants. The Court finds that there is no just reason for delay and therefore enters this judgment as a final judgment under Fed. R. Civ. P. 54 and 58.

SO ORDERED THIS ____ DAY OF _____, 2007.

United States District Judge

THE UNDERSIGNED PARTIES enter into this Consent Decree in the matter of *United States v. Orlyn Joyner, et al.*, Civ. Case No. 3:05CV257-M-A (N.D. Miss.), relating to the Allied Electroplating Superfund Site:

FOR THE UNITED STATES OF AMERICA

Date: December 20, 2006

Ellen Mahan
Deputy Chief
Environmental Enforcement Section
Environmental and Natural Resources Division

Date: December 20, 2006

James W. Beers, Jr.
Trial Attorney
Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
P.O. Box 7611
Washington, DC 20044-7611

Date: _____

J. I. Palmer, Jr.
Region Administrator, Region 4
U.S. Environmental Protection Agency

Date: December 20, 2006

Lucia C. Méndez
Associate Regional Counsel
U.S. Environmental Protection Agency, Region 4
61 Forsythe Street, SW
Atlanta, GA 30303-8960

THE UNDERSIGNED PARTIES enter into this Consent Decree in the matter of *United States v. Orlyn Joyner, et al.*, Civ. Case No. 3:05CV257-M-A (N.D. Miss.), relating to the Allied Electroplating Superfund Site:

FOR DEFENDANT ORLYN D. JOYNER

Date: 11/30/06

Orlyn D. Joyner
208 Lowell Road
Champlin, MN 55316
Telephone: (763) 427-5515

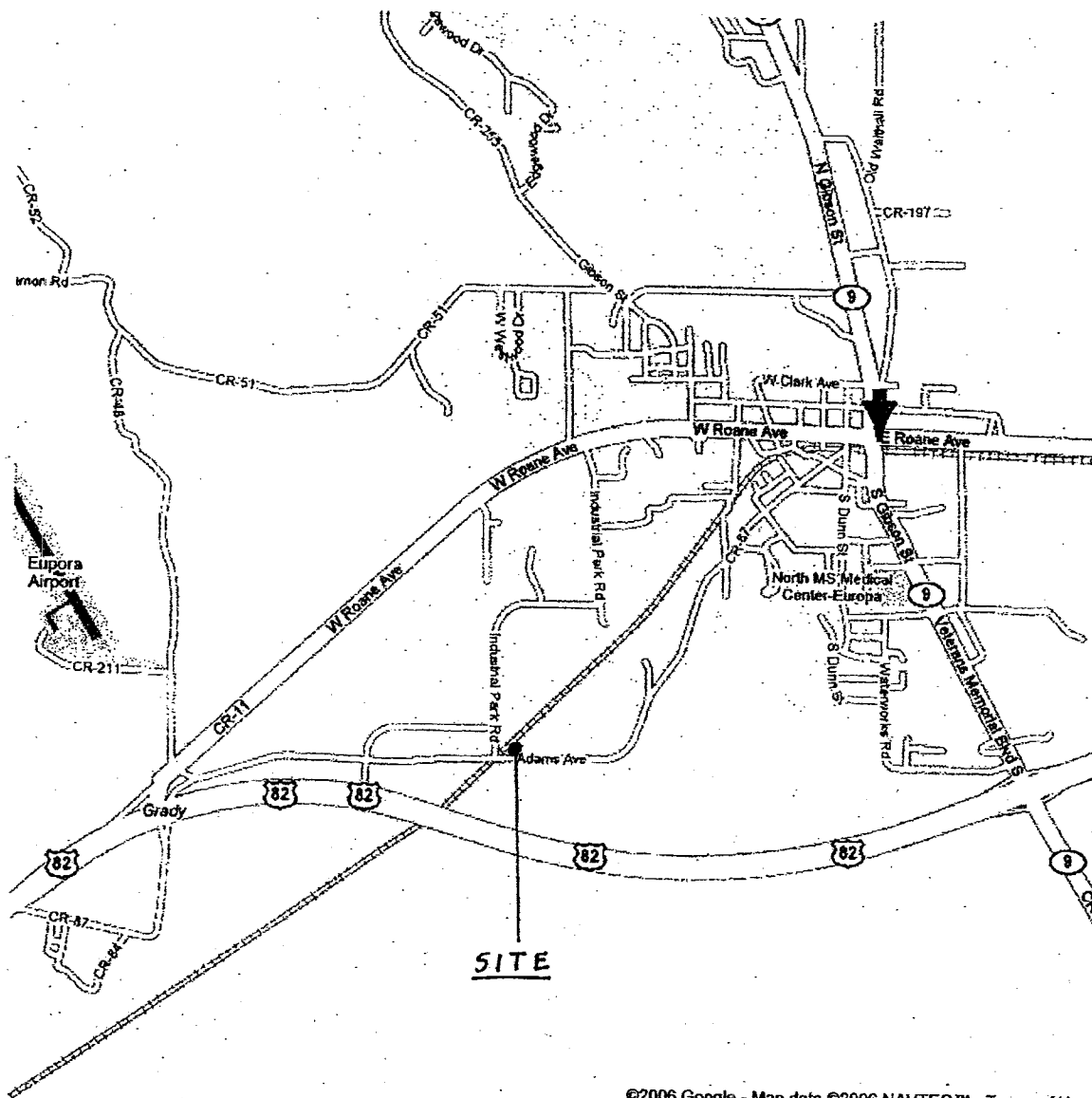
FOR DEFENDANT JOYNER'S DIE CASTING & PLATING, INC.

Date: 11/30/06

Dwight P. Joyner Vice President
Joyner's Die Casting & Plating, Inc.
7801 Xylon Avenue North
Brooklyn Park, MN 55445
Telephone: (763) 425-2104

APPENDIX A
GENERAL SITE MAPS

Google Maps Address Eupora, MS 39744



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Allied Electroplating Superfund Site,
85 Industrial Park Rd, Eupora, Mississippi
(TerraServer Image Courtesy of USGS)



APPENDIX B
LIST OF FINANCIAL INFORMATION

Financial Information Submitted by Orlyn Joyner

Form 1040 Individual Income Tax Returns for 2000, 2001, 2002, 2003, 2004, 2005

U.S. Department of Justice Financial Statement of Debtor, dated July 11, 2006

Itemization of assets, income, and annual living expenses (August 2005).

Ability to pay analysis prepared by Mayer Hoffman McCann P.C., dated March 14, 2006

Updated ability to pay analysis prepared by Mayer Hoffman McCann P.C., dated August 29, 2006

Financial Information Submitted by Joyner's Die Casting & Plating, Inc.

Form 1120S S Corporation Income Tax Returns for 2000, 2001, 2002, 2003, 2004, 2005

Financial Statements for Calendar Years 2000, 2001, 2002, 2003, 2004, 2005

Ability to pay analysis prepared by Mayer Hoffman McCann P.C., dated March 14, 2006

Summary of offshore sales losses (December 2005) prepared by Mayer Hoffman McCann P.C.

Analysis of distributions and officer compensation (February 2006) prepared by Mayer Hoffman McCann P.C.

Estimates of TCE groundwater remediation costs at Brooklyn Park, Minnesota facility, prepared by Environmental Resources Management (February 2006), Geomatrix Consultants (December 2005), and Lietsch Associates (January 2006)

Appraisal of commercial value of property located at 7801 Xylon Avenue North, Brooklyn Park, Minnesota, prepared by The Valuation Group, Inc. and dated November 3, 2005

Ability to borrow analysis (March 2006) prepared by Mayer Hoffman McCann P.C.

Updated ability to pay analysis prepared by Mayer Hoffman McCann P.C., dated August 29, 2006

Analysis of operations (August 2006) prepared by Mayer Hoffman McCann P.C.,

Interim balance sheet and income statement (July 2006)